



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Addison Park District**

Unit Code: **022/010/12** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,158,886**

Equalized Assessed Valuation: **\$1,031,327,203**

Population: **36,000**

Employees:

Full Time: **23**

Part Time: **126**

Salaries Paid: **\$2,287,483**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$226.024</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$5,624.856</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$5,261.330</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$156</b>	\$242	\$162
Per Capita Expenditures:	<b>\$146</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$363.526</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>12.53%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$659.476</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$18</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,134.512</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$4,650.203</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$16,530,000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$459</b>	\$346	\$222
General Obligation Debt over EAV:	<b>1.60%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Albion Park District

Unit Code: 024/010/12 County: Edwards

Fiscal Year End: 12/31/2013

Accounting Method: Cash

Appropriation or Budget: \$65,000

Equalized Assessed Valuation: \$19,081,525

Population: 1,933

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$19,020

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	\$113.832	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$59	\$52	\$27
Revenue Collected During FY 13:	\$80.877	\$231,035	\$137,950
Expenditures During FY 13:	\$62.505	\$237,417	\$126,005
Per Capita Revenue:	\$42	\$64	\$42
Per Capita Expenditures:	\$32	\$65	\$38
Revenues over (under) Expenditures:	\$18.372	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	211.51%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$132.203	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$68	\$55	\$28

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Aledo Park District**

Unit Code: **066/010/12** County: **Mercer**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,000**

Equalized Assessed Valuation: **\$34,838,484**

Population: **3,300**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$18,439**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8.167</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$165.429</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$126.005</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$50</b>	\$64	\$42
Per Capita Expenditures:	<b>\$38</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>\$39.424</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>16.43%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$20.698</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$6</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$20.698</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$104,635	\$



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### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$34.399</b>	\$256,174	\$
Per Capita Debt:	<b>\$10</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Allin Township Park District

Unit Code: 064/001/12 County: Mclean

Fiscal Year End: 12/31/2013

Accounting Method: Cash

Appropriation or Budget: \$114,475

Equalized Assessed Valuation: \$20,733,155

Population: 989

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$17,581

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$45.625	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$46	\$52	\$27
Revenue Collected During FY 13:	\$149.865	\$231,035	\$137,950
Expenditures During FY 13:	\$67.149	\$237,417	\$126,005
Per Capita Revenue:	\$152	\$64	\$42
Per Capita Expenditures:	\$68	\$65	\$38
Revenues over (under) Expenditures:	\$82.716	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	191.13%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$128.341	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$130	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$128.341	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



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### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Alsip Park District**

Unit Code: **016/010/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,435,998**

Equalized Assessed Valuation: **\$556,378,456**

Population: **19,362**

Employees:

Full Time: **19**

Part Time: **220**

Salaries Paid: **\$1,473,025**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$150.380</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$2.655.294</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$2.778.547</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$137</b>	\$242	\$162
Per Capita Expenditures:	<b>\$144</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$123.253</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>0.98%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$27.127</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$1</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2.435.740</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$2.829.644</b>	\$3,348,349	\$1,587,490



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$3,520,000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$182</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.63%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1,408,765</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$73</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$714,148</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$712,319</b>	\$686,133	\$
Per Capita Revenue:	<b>\$37</b>	\$20	\$
Per Capita Expenditures:	<b>\$37</b>	\$22	\$
Operating Income (loss):	<b>\$1,829</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>198.03%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$1,410,594</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$73</b>	\$49	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Arlington Heights Park District**

Unit Code: **016/020/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,938,718**

Equalized Assessed Valuation: **\$2,964,612,539**

Population: **75,101**

Employees:

Full Time: **96**

Part Time: **1,288**

Salaries Paid: **\$10,907,467**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$16,272,622</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$217</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$21,036,617</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$20,845,650</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$280</b>	\$242	\$162
Per Capita Expenditures:	<b>\$278</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$190,967</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>77.89%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$16,237,603</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$216</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,905,333</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$8,311,730</b>	\$3,348,349	\$1,587,490



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$20.730.121</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$276</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.69%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Armington Community Park District**

Unit Code: **090/005/12** County: **Tazewell**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$59,749**

Equalized Assessed Valuation: **\$16,037,631**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$16.401</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$16</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$41.772</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$40.856</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$916</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>42.39%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$17.317</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$17.317</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Arthur Park District**

Unit Code: **021/010/12** County: **Douglas**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$227,600**

Equalized Assessed Valuation: **\$94,434,921**

Population: **5,000**

Employees:

Full Time: **1**

Part Time: **27**

Salaries Paid: **\$53,378**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$140.889</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$216.280</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$258.430</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$43</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$52</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$42.150</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>38.21%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$98.739</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$20</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$98.739</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Astoria Park District**

Unit Code: **029/005/12** County: **Fulton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,250**

Equalized Assessed Valuation: **\$6,232,538**

Population: **2,200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$7.772</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$17.896</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$18.226</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$8</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$8</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$330</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>40.83%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$7.442</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$3</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Atlanta Memorial Park District

Unit Code: 054/010/12 County: Logan

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$51,340

Equalized Assessed Valuation: \$34,092,710

Population: 1,692

Employees:

Full Time:

Part Time:

Salaries Paid:

3

\$11,225

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

\$20.557

\$167,773

\$62,214

Per Capita Beginning Fund Balance:

\$12

\$52

\$27

Revenue Collected During FY 13:

\$78.305

\$231,035

\$137,950

Expenditures During FY 13:

\$74.708

\$237,417

\$126,005

Per Capita Revenue:

\$46

\$64

\$42

Per Capita Expenditures:

\$44

\$65

\$38

Revenues over (under) Expenditures:

\$3.597

-\$6,383

\$3,449

Ratio of Fund Balance to Expenditures:

32.33%

195.54%

71.90%

Ending Fund Balance for FY 13:

\$24.154

\$187,545

\$68,801

Per Capita Ending Fund Balance:

\$14

\$55

\$28

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

\$

\$7,006

\$

Total Unreserved Funds:

\$24.154

\$55,359

\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

\$

\$58,738

\$

Total Unrestricted Net Assets:

\$

\$104,635

\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Bailey Park District

Unit Code: 001/005/12 County: Adams

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$14,500

Equalized Assessed Valuation: \$11,048,949

Population: 1,244

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	\$62,214	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$50	\$52	\$27
Revenue Collected During FY 13:	\$14,890	\$231,035	\$137,950
Expenditures During FY 13:	\$10,025	\$237,417	\$126,005
Per Capita Revenue:	\$12	\$64	\$42
Per Capita Expenditures:	\$8	\$65	\$38
Revenues over (under) Expenditures:	\$4,865	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	669.12%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$67,079	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$54	\$55	\$28

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Barrington Park District**

Unit Code: **049/010/12** County: **Lake**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,171,983**

Equalized Assessed Valuation: **\$656,310,785**

Population: **10,371**

Employees:

Full Time: **15**

Part Time: **211**

Salaries Paid: **\$2,067,285**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,634,189</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$254</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$5,089,916</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$4,679,919</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$491</b>	\$242	\$162
Per Capita Expenditures:	<b>\$451</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$409,997</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>56.50%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$2,644,186</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$255</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$705,084</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$7,759,431</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$23.835.124</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$2.298</b>	\$346	\$222
General Obligation Debt over EAV:	<b>3.59%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Barrington Hills Park District**

Unit Code: **016/025/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$443,066**

Equalized Assessed Valuation: **\$437,919,568**

Population: **4,400**

Employees:

Full Time:

Part Time:

Salaries Paid:

**2**

**\$46,750**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

**\$319.847**

**\$167,773**

**\$62,214**

Per Capita Beginning Fund Balance:

**\$73**

**\$52**

**\$27**

Revenue Collected During FY 13:

**\$210.731**

**\$231,035**

**\$137,950**

Expenditures During FY 13:

**\$148.195**

**\$237,417**

**\$126,005**

Per Capita Revenue:

**\$48**

**\$64**

**\$42**

Per Capita Expenditures:

**\$34**

**\$65**

**\$38**

Revenues over (under) Expenditures:

**\$62.536**

**-\$6,383**

**\$3,449**

Ratio of Fund Balance to Expenditures:

**258.03%**

**195.54%**

**71.90%**

Ending Fund Balance for FY 13:

**\$382.383**

**\$187,545**

**\$68,801**

Per Capita Ending Fund Balance:

**\$87**

**\$55**

**\$28**

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

**\$**

**\$7,006**

**\$**

Total Unreserved Funds:

**\$382.383**

**\$55,359**

**\$**

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

**\$**

**\$58,738**

**\$**

Total Unrestricted Net Assets:

**\$**

**\$104,635**

**\$**



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Bartlett Park District**

Unit Code: **016/030/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,635,470**

Equalized Assessed Valuation: **\$1,141,734,235**

Population: **41,618**

Employees:

Full Time:	<b>58</b>
Part Time:	<b>263</b>
Salaries Paid:	<b>\$4,466,726</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,694,696</b>	<b>\$3,006,427</b>	<b>\$1,483,579</b>
Per Capita Beginning Fund Balance:	<b>\$113</b>	<b>\$107</b>	<b>\$69</b>
Revenue Collected During FY 13:	<b>\$9,796,943</b>	<b>\$6,136,846</b>	<b>\$3,476,959</b>
Expenditures During FY 13:	<b>\$10,925,755</b>	<b>\$5,914,351</b>	<b>\$3,463,030</b>
Per Capita Revenue:	<b>\$235</b>	<b>\$242</b>	<b>\$162</b>
Per Capita Expenditures:	<b>\$263</b>	<b>\$235</b>	<b>\$151</b>
Revenues over (under) Expenditures:	<b>-\$1,128,812</b>	<b>\$222,495</b>	<b>\$180,801</b>
Ratio of Fund Balance to Expenditures:	<b>30.05%</b>	<b>52.63%</b>	<b>45.00%</b>
Ending Fund Balance for FY 13:	<b>\$3,282,780</b>	<b>\$2,962,991</b>	<b>\$1,579,996</b>
Per Capita Ending Fund Balance:	<b>\$79</b>	<b>\$105</b>	<b>\$75</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$2,220,195</b>	<b>\$42,650</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,133,070</b>	<b>\$30,138</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,407,207</b>	<b>\$844,997</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$3,348,349</b>	<b>\$1,587,490</b>



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$31.669.982</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$761</b>	\$346	\$222
General Obligation Debt over EAV:	<b>2.75%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Batavia Park District**

Unit Code: **045/010/12** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,195,819**

Equalized Assessed Valuation: **\$1,007,641,202**

Population: **26,045**

Employees:

Full Time: **30**

Part Time: **225**

Salaries Paid: **\$3,360,138**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,610,754</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$100</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$6,712,275</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$6,211,604</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$258</b>	\$242	\$162
Per Capita Expenditures:	<b>\$238</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$500,671</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>50.09%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$3,111,425</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$119</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,279,789</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$2,203,966</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4.595.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$176</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.46%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Beardstown Park District**

Unit Code: **009/010/12** County: **Cass**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$571,700**

Equalized Assessed Valuation: **\$54,781,694**

Population: **7,600**

Employees:

Full Time: **3**

Part Time: **24**

Salaries Paid: **\$173,247**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$276.214</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$36</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$346.289</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$387.570</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$46</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$51</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$41.281</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>83.84%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$324.933</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$43</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$324.933</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$90.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$12</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.16%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Bedford Park District**

Unit Code: **016/040/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,984,700**

Equalized Assessed Valuation: **\$370,475,148**

Population: **1,450**

Employees:

Full Time: **9**

Part Time: **36**

Salaries Paid: **\$701,536**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$470.951</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$325</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,678.313</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,673.113</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$1.157</b>	\$242	\$162
Per Capita Expenditures:	<b>\$1.154</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$5.200</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>28.46%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$476.151</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$328</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$59.709</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$403.892</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2,300,761</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$1.587</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.42%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Belvidere Park District**

Unit Code: **004/010/12** County: **Boone**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,091,175**

Equalized Assessed Valuation: **\$534,043,191**

Population: **32,342**

Employees:

Full Time: **19**

Part Time: **183**

Salaries Paid: **\$1,669,358**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,735,965</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$54</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$3,306,606</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$3,231,293</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$102</b>	\$242	\$162
Per Capita Expenditures:	<b>\$100</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$75,313</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>49.25%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,591,278</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$49</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,687,806</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$1,281,575</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$9,202,169</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$285</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.19%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Bensenville Park District**

Unit Code: **022/020/12** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,229,717**

Equalized Assessed Valuation: **\$725,596,289**

Population: **26,000**

Employees:

Full Time:	<b>40</b>
Part Time:	<b>280</b>
Salaries Paid:	<b>\$2,952,770</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,956,240</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$114</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$3,760,144</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$3,615,552</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$145</b>	\$242	\$162
Per Capita Expenditures:	<b>\$139</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$144,592</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>84.93%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$3,070,528</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$118</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,031,706</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$6,464,023</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$8.640.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$332</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.31%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>-\$36.470</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>-\$1</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$3.450.667</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$4.096.505</b>	\$686,133	\$
Per Capita Revenue:	<b>\$133</b>	\$20	\$
Per Capita Expenditures:	<b>\$158</b>	\$22	\$
Operating Income (loss):	<b>-\$645.838</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>-19.19%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>-\$786.004</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>-\$30</b>	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Benton Park District**

Unit Code: **028/010/12** County: **Franklin**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$743,608**

Equalized Assessed Valuation: **\$96,886,610**

Population: **7,000**

Employees:

Full Time: **3**

Part Time: **5**

Salaries Paid: **\$129,295**

### Blended Component Units

Number Submitted = **1**

Benton Park District

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$203.344</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$275.609</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$228.965</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$39</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$46.644</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>109.18%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$249.988</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$36</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$250.494</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$531.723</b>	\$256,174	\$
Per Capita Debt:	<b>\$76</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.50%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Berkeley Park District**

Unit Code: **016/050/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$703,446**

Equalized Assessed Valuation: **\$73,887,646**

Population: **5,125**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$49,254**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$206.944</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$40</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$193.146</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$170.663</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$38</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$22.483</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>134.43%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$229.427</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$45</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$107.983</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$152.842</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$22.420</b>	\$256,174	\$
Per Capita Debt:	<b>\$4</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Berwyn Park District**

Unit Code: **016/060/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,095,230**

Equalized Assessed Valuation: **\$439,460,728**

Population: **56,800**

Employees:

Full Time: **9**

Part Time: **71**

Salaries Paid: **\$874,798**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$493.732</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,853.153</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,916.351</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$33</b>	\$242	\$162
Per Capita Expenditures:	<b>\$34</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$63.198</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>22.47%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$430.534</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$8</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$173.040</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$284.914</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.803.085</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$32</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.41%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Big Rock Park District**

Unit Code: **045/015/12** County: **Kane**

Fiscal Year End: **5/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$164,230**

Equalized Assessed Valuation: **\$71,577,739**

Population: **1,938**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

Number Submitted = **1**

Big Rock Park District

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$49.209</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$25</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$80.873</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$82.807</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$43</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$1.934</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>57.09%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$47.275</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$24</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$47.275</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Black Hawk Park District**

Unit Code: 043/010/12

County: Jo Daviess

Fiscal Year End: 5/31/2013

Accounting Method: Cash

Appropriation or Budget: \$129,920

Equalized Assessed Valuation: \$25,369,432

Population: 1,875

Employees:

Full Time:

Part Time: 17

Salaries Paid: \$54,023

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$10.979</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$88.002</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$96.791</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$47</b>	\$64	\$42
Per Capita Expenditures:	<b>\$52</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>-\$8.789</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>6.40%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$6.190</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$3</b>	\$55	\$28

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$6.190</b>	\$55,359	\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$104,635	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$2</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Blandinsville Park District**

Unit Code: **062/010/12** County: **Mcdonough**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,803**

Equalized Assessed Valuation: **\$4,752,355**

Population: **800**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$12.026</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$15.264</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$11.501</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$19</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$14</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$3.763</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>137.28%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$15.789</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$20</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Bloomington Park District**

Unit Code: **022/030/12** County: **Dupage**

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,644,305**

Equalized Assessed Valuation: **\$936,085,062**

Population: **20,222**

Employees:

Full Time: **19**

Part Time: **70**

Salaries Paid: **\$1,771,466**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,592,466</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$128</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$4,419,234</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$3,855,187</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$219</b>	\$242	\$162
Per Capita Expenditures:	<b>\$191</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$564,047</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>74.74%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$2,881,513</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$142</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$593,567</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$2,555,994</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$6.614.360</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$327</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.70%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Blue Island Park District**

Unit Code: **016/070/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,963,380**

Equalized Assessed Valuation: **\$212,601,042**

Population: **23,816**

Employees:

Full Time: **24**

Part Time:

Salaries Paid: **\$588,874**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,980,892</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$125</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,509,689</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,098,864</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$63</b>	\$242	\$162
Per Capita Expenditures:	<b>\$46</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$410,825</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>308.66%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$3,391,717</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$142</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$1,564,340</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$675.725</b>	<b>\$9,464,202</b>	<b>\$5,322,208</b>
Per Capita Debt:	<b>\$28</b>	<b>\$346</b>	<b>\$222</b>
General Obligation Debt over EAV:	<b>0.32%</b>	<b>2.68%</b>	<b>0.43%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$1,652,026</b>	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$49</b>	\$
Revenue Collected During FY 13:	\$	<b>\$645,852</b>	\$
Expenditures During FY 13:	\$	<b>\$686,133</b>	\$
Per Capita Revenue:	\$	<b>\$20</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$40,281</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>63.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$1,576,637</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$49</b>	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Blue Mound Park District**

Unit Code: **055/025/12** County: **Macon**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$58,000**

Equalized Assessed Valuation: **\$9,728,229**

Population: **1,200**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$11,927**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$765</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$1</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$43.632</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$32.959</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$10.673</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>45.75%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$15.079</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$13</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$15.079</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$10.066</b>	\$256,174	\$
Per Capita Debt:	<b>\$8</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Bolingbrook Park District**

Unit Code: **099/010/12** County: **Will**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,510,007**

Equalized Assessed Valuation: **\$1,768,358,872**

Population: **74,039**

Employees:

Full Time: **69**

Part Time: **779**

Salaries Paid: **\$6,410,875**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,324,845</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$45</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$14,704,797</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$14,284,590</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$199</b>	\$242	\$162
Per Capita Expenditures:	<b>\$193</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$420,207</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>22.60%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$3,228,758</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$44</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,522,067</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>-\$261,931</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$44.068.369</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$595</b>	\$346	\$222
General Obligation Debt over EAV:	<b>2.07%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Bourbonnais Park District**

Unit Code: **046/005/12** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,155,457**

Equalized Assessed Valuation: **\$718,426,644**

Population: **36,100**

Employees:

Full Time: **17**

Part Time: **71**

Salaries Paid: **\$1,114,067**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$659.752</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$2.697.003</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$2.679.237</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$75</b>	\$242	\$162
Per Capita Expenditures:	<b>\$74</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$17.766</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>25.29%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$677.518</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$19</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$799.580</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$91.594</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2.815.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$78</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.39%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Bradford Park District**

Unit Code: **087/020/12** County: **Stark**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,250**

Equalized Assessed Valuation: **\$4,890,267**

Population: **700**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$44,587</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$64</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$12,260</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$8,222</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$12</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$4,038</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>591.40%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$48,625</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$69</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Braidwood Park District**

Unit Code: 099/012/12 County: Will

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$186,790

Equalized Assessed Valuation: \$138,700.391

Population: 6,191

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$18,132

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$77.439</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$121.528</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$96.574</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$20</b>	\$64	\$42
Per Capita Expenditures:	<b>\$16</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>\$24.954</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>106.03%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$102.393</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$17</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14.157</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$41.941</b>	\$104,635	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$45.355</b>	\$256,174	\$
Per Capita Debt:	<b>\$7</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.03%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Bridgeview Park District**

Unit Code: **016/080/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,837,290**

Equalized Assessed Valuation: **\$313,224,231**

Population: **14,000**

Employees:

Full Time: **12**

Part Time: **20**

Salaries Paid: **\$325,972**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$248.381</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>-\$18</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$839.683</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$815.172</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$58</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$24.511</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>-27.71%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>-\$225.870</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>-\$16</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$119.543</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$3.551.900</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$7.660.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$547</b>	\$52	\$
General Obligation Debt over EAV:	<b>2.45%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$571.396</b>	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$41</b>	\$4	\$
Revenue Collected During FY 13:	<b>\$</b>	\$16,572	\$
Expenditures During FY 13:	<b>\$27.032</b>	\$20,295	\$
Per Capita Revenue:	<b>\$</b>	\$2	\$
Per Capita Expenditures:	<b>\$2</b>	\$2	\$
Operating Income (loss):	<b>-\$27.032</b>	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>2021.17%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	<b>\$546.364</b>	\$20,531	\$
Per Capita Ending Retained Earnings:	<b>\$39</b>	\$3	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Broadview Park District**

Unit Code: **016/090/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,417,375**

Equalized Assessed Valuation: **\$213,496,637**

Population: **7,932**

Employees:

Full Time: **4**

Part Time: **72**

Salaries Paid: **\$425,702**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$271.636</b>	<b>\$3,006,427</b>	<b>\$1,483,579</b>
Per Capita Beginning Fund Balance:	<b>\$34</b>	<b>\$107</b>	<b>\$69</b>
Revenue Collected During FY 13:	<b>\$897.092</b>	<b>\$6,136,846</b>	<b>\$3,476,959</b>
Expenditures During FY 13:	<b>\$874.167</b>	<b>\$5,914,351</b>	<b>\$3,463,030</b>
Per Capita Revenue:	<b>\$113</b>	<b>\$242</b>	<b>\$162</b>
Per Capita Expenditures:	<b>\$110</b>	<b>\$235</b>	<b>\$151</b>
Revenues over (under) Expenditures:	<b>\$22.925</b>	<b>\$222,495</b>	<b>\$180,801</b>
Ratio of Fund Balance to Expenditures:	<b>2.13%</b>	<b>52.63%</b>	<b>45.00%</b>
Ending Fund Balance for FY 13:	<b>\$18.621</b>	<b>\$2,962,991</b>	<b>\$1,579,996</b>
Per Capita Ending Fund Balance:	<b>\$2</b>	<b>\$105</b>	<b>\$75</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$42,650</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,138</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27.963</b>	<b>\$1,407,207</b>	<b>\$844,997</b>
Total Unrestricted Net Assets:	<b>\$147.575</b>	<b>\$3,348,349</b>	<b>\$1,587,490</b>



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$561.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$71</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.26%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Brookeridge Park District**

Unit Code: **022/025/12** County: **Dupage**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$27,442**

Equalized Assessed Valuation: **\$65,824,097**

Population: **1,110**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$27.795</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$25</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$27.582</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$25.058</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$23</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$2.524</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>121.00%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$30.319</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$27</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$26.405</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Buffalo Grove Park District**

Unit Code: **016/100/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,635,082**

Equalized Assessed Valuation: **\$1,512,157,380**

Population: **41,496**

Employees:

Full Time:	<b>52</b>
Part Time:	<b>663</b>
Salaries Paid:	<b>\$6,103,780</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,944,756</b>	<b>\$3,006,427</b>	<b>\$1,483,579</b>
Per Capita Beginning Fund Balance:	<b>\$216</b>	<b>\$107</b>	<b>\$69</b>
Revenue Collected During FY 13:	<b>\$11,198,017</b>	<b>\$6,136,846</b>	<b>\$3,476,959</b>
Expenditures During FY 13:	<b>\$10,032,271</b>	<b>\$5,914,351</b>	<b>\$3,463,030</b>
Per Capita Revenue:	<b>\$270</b>	<b>\$242</b>	<b>\$162</b>
Per Capita Expenditures:	<b>\$242</b>	<b>\$235</b>	<b>\$151</b>
Revenues over (under) Expenditures:	<b>\$1,165,746</b>	<b>\$222,495</b>	<b>\$180,801</b>
Ratio of Fund Balance to Expenditures:	<b>96.96%</b>	<b>52.63%</b>	<b>45.00%</b>
Ending Fund Balance for FY 13:	<b>\$9,727,122</b>	<b>\$2,962,991</b>	<b>\$1,579,996</b>
Per Capita Ending Fund Balance:	<b>\$234</b>	<b>\$105</b>	<b>\$75</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$42,650</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,138</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,456,449</b>	<b>\$1,407,207</b>	<b>\$844,997</b>
Total Unrestricted Net Assets:	<b>\$7,384,429</b>	<b>\$3,348,349</b>	<b>\$1,587,490</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$19,723,333</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$475</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.45%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$198,663</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$5</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$3,533,653</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$3,390,676</b>	\$686,133	\$
Per Capita Revenue:	<b>\$85</b>	\$20	\$
Per Capita Expenditures:	<b>\$82</b>	\$22	\$
Operating Income (loss):	<b>\$142,977</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>5.65%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$191,681</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$5</b>	\$49	\$





STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Burbank Park District**

Unit Code: **016/730/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,377,760**

Equalized Assessed Valuation: **\$571,052,092**

Population: **29,124**

Employees:

Full Time: **9**

Part Time: **34**

Salaries Paid: **\$804,866**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,995,544</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$69</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,917,574</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,736,605</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$66</b>	\$242	\$162
Per Capita Expenditures:	<b>\$60</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$180,969</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>125.33%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$2,176,513</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$75</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$5,435,226</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$6.490.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$223</b>	\$346	\$222
General Obligation Debt over EAV:	<b>1.14%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Burlington Twp Park District**

Unit Code: **045/030/12** County: **Kane**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$44,462**

Equalized Assessed Valuation: **\$64,453,776**

Population: **1,600**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$12,864**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$41.651</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$26</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$44.462</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$34.260</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$28</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$21</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$10.202</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>151.35%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$51.853</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$32</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Burr Ridge Park District**

Unit Code: **022/035/12** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,601,223**

Equalized Assessed Valuation: **\$784,368,056**

Population: **11,413**

Employees:

Full Time: **4**

Part Time: **60**

Salaries Paid: **\$897,979**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,315,084</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$115</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,987,069</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,906,048</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$174</b>	\$242	\$162
Per Capita Expenditures:	<b>\$167</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$81,021</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>73.25%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,396,105</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$122</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$804.847</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$1,643.178</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4.135.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$362</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.53%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Bushnell Park District**

Unit Code: **062/015/12** County: **Mcdonough**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$78,377**

Equalized Assessed Valuation: **\$20,169,400**

Population: **3,800**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$36,314**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$51.531</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$113.880</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$106.631</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$30</b>	\$64	\$42
Per Capita Expenditures:	<b>\$28</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>\$7.249</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>55.12%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$58.780</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$15</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$58.780</b>	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$7.809</b>	\$256,174	\$
Per Capita Debt:	<b>\$2</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Butterfield Park District**

Unit Code: **022/040/12** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,760,180**

Equalized Assessed Valuation: **\$254,567,657**

Population: **10,000**

Employees:

Full Time: **8**

Part Time: **188**

Salaries Paid: **\$687,674**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$97.633</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1.630.009</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1.396.207</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$163</b>	\$242	\$162
Per Capita Expenditures:	<b>\$140</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$233.802</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>19.73%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$275.435</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$28</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$70.933</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$687.397</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2,400,500</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$240</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.10%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Byron Park District**

Unit Code: **071/005/12** County: **Ogle**

Fiscal Year End: **2/28/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,543,517**

Equalized Assessed Valuation: **\$162,040,917**

Population: **8,000**

Employees:

Full Time: **4**

Part Time: **49**

Salaries Paid: **\$288,344**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$717.189</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$90</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$701.672</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$573.319</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$88</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$72</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$128.353</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>147.48%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$845.542</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$106</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$602.281</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$199.473</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$330.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$41</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.20%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Calumet Memorial Park District**

Unit Code: **016/110/12** County: **Cook**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,366,170**

Equalized Assessed Valuation: **\$556,709,177**

Population: **37,204**

Employees:

Full Time: **18**

Part Time: **104**

Salaries Paid: **\$1,151,370**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,005,582</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$2,433,104</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$2,300,350</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$65</b>	\$242	\$162
Per Capita Expenditures:	<b>\$62</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$132,754</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>49.49%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,138,336</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$31</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$1,138,336</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$3,200,000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$86</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.57%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Canton Park District**

Unit Code: **029/010/12** County: **Fulton**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,036,060**

Equalized Assessed Valuation: **\$126,817,065**

Population: **13,500**

Employees:

Full Time: **10**

Part Time: **85**

Salaries Paid: **\$588,673**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,345,008</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$100</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,497,115</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,624,469</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$111</b>	\$242	\$162
Per Capita Expenditures:	<b>\$120</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$127,354</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>74.96%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,217,689</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$90</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$965,528</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$598,416</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.785.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$132</b>	\$346	\$222
General Obligation Debt over EAV:	<b>1.41%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$





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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Carbondale Park District**

Unit Code: **039/010/12** County: **Jackson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,162,267**

Equalized Assessed Valuation: **\$303,916,136**

Population: **29,000**

Employees:

Full Time: **19**

Part Time: **76**

Salaries Paid: **\$1,214,667**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,042,512</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$36</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$2,344,763</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$2,909,563</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$81</b>	\$242	\$162
Per Capita Expenditures:	<b>\$100</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$564,800</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>37.83%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,100,787</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$38</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$219,243</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$926,025</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$5,065,824</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$175</b>	\$346	\$222
General Obligation Debt over EAV:	<b>1.63%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Carlinville Park District**

Unit Code: **056/010/12** County: **Macoupin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$890,800**

Equalized Assessed Valuation: **\$1,310,983**

Population: **6,000**

Employees:

Full Time: **1**

Part Time: **35**

Salaries Paid: **\$71,000**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$	\$52	\$27
Revenue Collected During FY 13:	\$287.613	\$231,035	\$137,950
Expenditures During FY 13:	\$223.866	\$237,417	\$126,005
Per Capita Revenue:	\$48	\$64	\$42
Per Capita Expenditures:	\$37	\$65	\$38
Revenues over (under) Expenditures:	\$63.747	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	28.48%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$63.747	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$11	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$63.641	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$27.653</b>	\$256,174	\$
Per Capita Debt:	<b>\$5</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Carol Stream Park District**

Unit Code: **022/050/12** County: **Dupage**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,493,112**

Equalized Assessed Valuation: **\$1,211,335,668**

Population: **45,869**

Employees:

Full Time: **42**

Part Time: **522**

Salaries Paid: **\$3,753,360**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,508,808</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$7,533,323</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$7,544,274</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$164</b>	\$242	\$162
Per Capita Expenditures:	<b>\$164</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$10,951</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>13.19%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$995,238</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$22</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,374,354</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$6,595,878</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$47.020.532</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$1.025</b>	\$346	\$222
General Obligation Debt over EAV:	<b>3.88%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Carrier Mills Park District**

Unit Code: **082/005/12** County: **Saline**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$49,500**

Equalized Assessed Valuation: **\$14,421,343**

Population: **1,654**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$4,200**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$62.161</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$38</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$38.536</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$54.849</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$23</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$16.313</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>83.59%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$45.848</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$28</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Carthage Park District**

Unit Code: **034/010/12** County: **Hancock**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$219,250**

Equalized Assessed Valuation: **\$25,237,744**

Population: **2,800**

Employees:

Full Time:

Part Time: **17**

Salaries Paid: **\$64,929**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$62.961</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$173.007</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$166.935</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$62</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$60</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$6.072</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>71.70%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$119.688</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$43</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$119.688</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Cary Park District**

Unit Code: **063/005/12** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,279,700**

Equalized Assessed Valuation: **\$569,861,646**

Population: **26,000**

Employees:

Full Time: **25**

Part Time: **191**

Salaries Paid: **\$1,753,400**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,868,499</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$72</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$5,053,042</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$3,399,446</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$194</b>	\$242	\$162
Per Capita Expenditures:	<b>\$131</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$1,653,596</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>84.70%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$2,879,271</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$111</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$570,244</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$1,515,215</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$13.392.595</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$515</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.12%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$146.736</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$6</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$1.420.933</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$1.447.263</b>	\$686,133	\$
Per Capita Revenue:	<b>\$55</b>	\$20	\$
Per Capita Expenditures:	<b>\$56</b>	\$22	\$
Operating Income (loss):	<b>-\$26.330</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>7.45%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$107.875</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$4</b>	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Central Stickney Park District

Unit Code: 016/130/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$989,808

Equalized Assessed Valuation: \$94,292,483

Population: 3,400

Employees:

Full Time: 6

Part Time: 3

Salaries Paid: \$275,988

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$224.928	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$66	\$52	\$27
Revenue Collected During FY 13:	\$413.026	\$231,035	\$137,950
Expenditures During FY 13:	\$525.831	\$237,417	\$126,005
Per Capita Revenue:	\$121	\$64	\$42
Per Capita Expenditures:	\$155	\$65	\$38
Revenues over (under) Expenditures:	-\$112.805	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	21.32%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$112.123	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$33	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106.004	\$58,738	\$
Total Unrestricted Net Assets:	\$841.280	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$582.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$171</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.62%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Champaign Park District**

Unit Code: **010/010/12** County: **Champaign**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,315,926**

Equalized Assessed Valuation: **\$1,529,262,864**

Population: **81,055**

Employees:

Full Time: **65**

Part Time: **211**

Salaries Paid: **\$4,381,023**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$15,552,928</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$192</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$12,886,337</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$13,602,834</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$159</b>	\$242	\$162
Per Capita Expenditures:	<b>\$168</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$716,497</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>109.07%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$14,836,431</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$183</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,332,670</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$13,006,809</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$6,338,889</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$78</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.07%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Channahon Park District**

Unit Code: **099/015/12** County: **Will**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,688,692**

Equalized Assessed Valuation: **\$782,239,595**

Population: **18,750**

Employees:

Full Time: **23**

Part Time: **289**

Salaries Paid: **\$2,283,052**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$89.035</b>	<b>\$3,006,427</b>	<b>\$1,483,579</b>
Per Capita Beginning Fund Balance:	<b>\$5</b>	<b>\$107</b>	<b>\$69</b>
Revenue Collected During FY 13:	<b>\$3,151,578</b>	<b>\$6,136,846</b>	<b>\$3,476,959</b>
Expenditures During FY 13:	<b>\$2,822,190</b>	<b>\$5,914,351</b>	<b>\$3,463,030</b>
Per Capita Revenue:	<b>\$168</b>	<b>\$242</b>	<b>\$162</b>
Per Capita Expenditures:	<b>\$151</b>	<b>\$235</b>	<b>\$151</b>
Revenues over (under) Expenditures:	<b>\$329,388</b>	<b>\$222,495</b>	<b>\$180,801</b>
Ratio of Fund Balance to Expenditures:	<b>4.73%</b>	<b>52.63%</b>	<b>45.00%</b>
Ending Fund Balance for FY 13:	<b>\$133,423</b>	<b>\$2,962,991</b>	<b>\$1,579,996</b>
Per Capita Ending Fund Balance:	<b>\$7</b>	<b>\$105</b>	<b>\$75</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$42,650</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,138</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$732,389</b>	<b>\$1,407,207</b>	<b>\$844,997</b>
Total Unrestricted Net Assets:	<b>-\$98,813</b>	<b>\$3,348,349</b>	<b>\$1,587,490</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$9,377.030</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$500</b>	\$346	\$222
General Obligation Debt over EAV:	<b>1.20%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$6,710.972</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$358</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$1,564.059</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$1,793.747</b>	\$686,133	\$
Per Capita Revenue:	<b>\$83</b>	\$20	\$
Per Capita Expenditures:	<b>\$96</b>	\$22	\$
Operating Income (loss):	<b>-\$229.688</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>364.09%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$6,530.784</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$348</b>	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Charleston Twp Park District**

Unit Code: **015/020/12** County: **Coles**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$413,900**

Equalized Assessed Valuation: **\$225,453,314**

Population: **22,901**

Employees:

Full Time:	2
Part Time:	4
Salaries Paid:	\$48,118

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$568.499</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$25</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$228.302</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$371.821</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$10</b>	\$64	\$42
Per Capita Expenditures:	<b>\$16</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>-\$143.519</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>114.30%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$424.980</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$19</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$37.926</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$386.871</b>	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Chenoa Park District**

Unit Code: **064/005/12** County: **McLean**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$54,000**

Equalized Assessed Valuation: **\$28,646,908**

Population: **24,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2.399</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$49.638</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$51.835</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$2</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$2</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$2.197</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>0.39%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$202</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Chestnut-Beason Park District

Unit Code: 054/015/12 County: Logan

Fiscal Year End: 5/31/2013

Accounting Method: Cash

Appropriation or Budget: \$26,000

Equalized Assessed Valuation: \$

Population: 650

Employees:

Full Time: 2

Part Time:

Salaries Paid: \$4,671

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	\$105.819	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$163	\$52	\$27
Revenue Collected During FY 13:	\$29.272	\$231,035	\$137,950
Expenditures During FY 13:	\$40.437	\$237,417	\$126,005
Per Capita Revenue:	\$45	\$64	\$42
Per Capita Expenditures:	\$62	\$65	\$38
Revenues over (under) Expenditures:	-\$11.165	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	234.08%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$94.654	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$146	\$55	\$28

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Chicago Heights Park District**

Unit Code: **016/150/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,622,175**

Equalized Assessed Valuation: **\$355,595,227**

Population: **30,276**

Employees:

Full Time: **16**

Part Time: **47**

Salaries Paid: **\$964,890**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$36.956</b>	<b>\$3,006,427</b>	<b>\$1,483,579</b>
Per Capita Beginning Fund Balance:	<b>-\$1</b>	<b>\$107</b>	<b>\$69</b>
Revenue Collected During FY 13:	<b>\$1,968.459</b>	<b>\$6,136,846</b>	<b>\$3,476,959</b>
Expenditures During FY 13:	<b>\$2,788.132</b>	<b>\$5,914,351</b>	<b>\$3,463,030</b>
Per Capita Revenue:	<b>\$65</b>	<b>\$242</b>	<b>\$162</b>
Per Capita Expenditures:	<b>\$92</b>	<b>\$235</b>	<b>\$151</b>
Revenues over (under) Expenditures:	<b>-\$819.673</b>	<b>\$222,495</b>	<b>\$180,801</b>
Ratio of Fund Balance to Expenditures:	<b>-17.23%</b>	<b>52.63%</b>	<b>45.00%</b>
Ending Fund Balance for FY 13:	<b>-\$480.461</b>	<b>\$2,962,991</b>	<b>\$1,579,996</b>
Per Capita Ending Fund Balance:	<b>-\$16</b>	<b>\$105</b>	<b>\$75</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$42,650</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,138</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,355.796</b>	<b>\$1,407,207</b>	<b>\$844,997</b>
Total Unrestricted Net Assets:	<b>-\$1,270.463</b>	<b>\$3,348,349</b>	<b>\$1,587,490</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$3.019.900</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$100</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.39%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Chicago Ridge Park District**

Unit Code: **016/155/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,150,329**

Equalized Assessed Valuation: **\$312,078,263**

Population: **14,366**

Employees:

Full Time:	<b>4</b>
Part Time:	<b>40</b>
Salaries Paid:	<b>\$809,935</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,302,837</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$91</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$2,040,753</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,906,540</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$142</b>	\$242	\$162
Per Capita Expenditures:	<b>\$133</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$134,213</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>77.99%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,486,829</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$103</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$378,251</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$1,188,038</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$6.129.050</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$427</b>	\$346	\$222
General Obligation Debt over EAV:	<b>1.96%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Chili Twp Park District**

Unit Code: **034/015/12** County: **Hancock**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$83,395**

Equalized Assessed Valuation: **\$9,471,313**

Population: **754**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$2,508**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$25.870</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$34</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$46.228</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$95.206</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$61</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$126</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$48.978</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>30.77%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$29.296</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$39</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$29.296</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$330.183</b>	\$256,174	\$
Per Capita Debt:	<b>\$438</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.16%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Chillicothe Park District**

Unit Code: **072/010/12** County: **Peoria**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$492,057**

Equalized Assessed Valuation: **\$255,347,036**

Population: **6,100**

Employees:

Full Time: **2**

Part Time: **55**

Salaries Paid: **\$157,415**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$167.642</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$503.841</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$701.460</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$83</b>	\$64	\$42
Per Capita Expenditures:	<b>\$115</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>-\$197.619</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>25.97%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$182.171</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$30</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$249.404</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$79.185</b>	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2.640.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$433</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.16%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Clarendon Hills Park District**

Unit Code: **022/060/12** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,982,916**

Equalized Assessed Valuation: **\$494,740,249**

Population: **8,595**

Employees:

Full Time: **7**

Part Time: **100**

Salaries Paid: **\$724,002**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$634.596</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$2.236.075</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1.979.852</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$260</b>	\$242	\$162
Per Capita Expenditures:	<b>\$230</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$256.223</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>36.27%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$718.033</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$84</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$583.100</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$2.557.109</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2.651.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$308</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.54%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Clark County Park District**

Unit Code: **012/020/12** County: **Clark**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,073,078**

Equalized Assessed Valuation: **\$143,064,791**

Population: **12,950**

Employees:

Full Time: **6**

Part Time: **15**

Salaries Paid: **\$292,483**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$129.421</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$888.316</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$924.151</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$69</b>	\$242	\$162
Per Capita Expenditures:	<b>\$71</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$35.835</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>10.13%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$93.586</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$7</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$93.586</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,464,202	\$5,322,208
Per Capita Debt:	\$	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Clyde Park District**

Unit Code: **016/160/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,746,721**

Equalized Assessed Valuation: **\$513,118,691**

Population: **84,261**

Employees:

Full Time: **67**

Part Time: **15**

Salaries Paid: **\$1,104,266**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$459.541</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$3.118.165</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$2.958.150</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$37</b>	\$242	\$162
Per Capita Expenditures:	<b>\$35</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$160.015</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>17.52%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$518.316</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$6</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$653.641</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$340.638</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2.332.797</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$28</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.45%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Collinsville Park District**

Unit Code: **057/005/12** County: **Madison**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,951,673**

Equalized Assessed Valuation: **\$628,372,228**

Population: **40,040**

Employees:

Full Time: **25**

Part Time: **198**

Salaries Paid: **\$1,443,078**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,768,866</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$69</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$3,666,292</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$4,825,735</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$92</b>	\$242	\$162
Per Capita Expenditures:	<b>\$121</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$1,159,443</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>61.48%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$2,967,023</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$74</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,237,243</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>-\$1,573,923</b>	\$3,348,349	\$1,587,490



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$24.032.600</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$600</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.22%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Coloma Park District**

Unit Code: **098/010/12** County: **Whiteside**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,254,304**

Equalized Assessed Valuation: **\$103,187,043**

Population: **9,800**

Employees:

Full Time: **5**

Part Time: **10**

Salaries Paid: **\$209,756**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$638.640</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$65</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$540.223</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$449.553</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$55</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$46</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$90.670</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>175.77%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$790.176</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$81</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$790.176</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$260.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$27</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.25%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Colona Park District**

Unit Code: **037/040/12** County: **Henry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$88,846**

Equalized Assessed Valuation: **\$106,677,726**

Population: **6,822**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$15,767**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$194.321</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$82.283</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$42.616</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$12</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$6</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$39.667</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>549.06%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$233.988</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$34</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$233.988</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Country Club Hills Park District**

Unit Code: **016/180/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,036,763**

Equalized Assessed Valuation: **\$217,150,116**

Population: **16,854**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$696.999</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$41</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$833.939</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$864.091</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$49</b>	\$64	\$42
Per Capita Expenditures:	<b>\$51</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>-\$30.152</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>77.17%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$666.847</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$40</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	<b>-\$1.245.719</b>	\$104,635	\$



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$3,993,160</b>	\$256,174	\$
Per Capita Debt:	<b>\$237</b>	\$52	\$
General Obligation Debt over EAV:	<b>1.84%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Creston-Dement Park District**

Unit Code: **071/030/12** County: **Ogle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$31,018**

Equalized Assessed Valuation: **\$46,502,982**

Population: **900**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$22.317</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$25</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$25.399</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$20.467</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$28</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$23</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$4.932</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>133.14%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$27.249</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$30</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$17.182</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$10.067</b>	<b>\$104,635</b>	<b>\$</b>



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





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COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Crete Park District**

Unit Code: **099/020/12** County: **Will**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,159,100**

Equalized Assessed Valuation: **\$160,648,225**

Population: **8,281**

Employees:

Full Time: **6**

Part Time: **54**

Salaries Paid: **\$432,971**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$33.240</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$788.342</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$774.112</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$95</b>	\$64	\$42
Per Capita Expenditures:	<b>\$93</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>\$14.230</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>6.13%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$47.470</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$6</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$38.330</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$119.385</b>	\$104,635	\$



STATE OF ILLINOIS  
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#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$735.645</b>	\$256,174	\$
Per Capita Debt:	<b>\$89</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.27%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Crystal Lake Park District**

Unit Code: **063/010/12** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,545,280**

Equalized Assessed Valuation: **\$1,435,841,354**

Population: **58,000**

Employees:

Full Time: **64**

Part Time: **328**

Salaries Paid: **\$4,745,418**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,526,399</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$95</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$8,504,281</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$8,450,401</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$147</b>	\$242	\$162
Per Capita Expenditures:	<b>\$146</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$53,880</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>66.04%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$5,580,279</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$96</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,486,343</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$3,851,376</b>	\$3,348,349	\$1,587,490



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#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$8,539,515</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$147</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.14%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$2,935,259</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$51</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$1,511,943</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$1,627,071</b>	\$686,133	\$
Per Capita Revenue:	<b>\$26</b>	\$20	\$
Per Capita Expenditures:	<b>\$28</b>	\$22	\$
Operating Income (loss):	<b>-\$115,128</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>151.94%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$2,472,231</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$43</b>	\$49	\$